



September 27th, 2007

The Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court
Southern District of New York
One Bowling Green, Room 632
New York, NY 10004

In re: Delphi Corporation. et al. Claim number 7840

Dear Judge Drain,

Claimant Gooding Co Inc. hereby provides notice to the Court that we are hereby withdrawing our Response to Debtors' Eleventh Omnibus Objection under docket number 7330.

Respectfully submitted,

Colleen M Pedder
Accounting Manager
Gooding Co Inc.
716-434-5501 x103

5568 DAVISON ROAD
LOCKPORT, NY 14094
716/434-5501
800/769-7768
FAX 716/434-9778
www.goodingcoinc.com
www.goodingpackaging.com